



3015 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF ALBANY WATER UTILITY

Principal Office: 206 N. WATER STREET
P.O. BOX 342
ALBANY, WI 53502

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF ALBANY WATER UTILITY**Utility Address:** 206 N. WATER STREET

P.O. BOX 342

ALBANY, WI 53502

When was utility organized? 1/1/1914**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS LAURIE K KEEPERS**Title:** CLERK-TREASURER**Office Address:**

206 N. WATER STREET

P.O. BOX 342

ALBANY, WI 53502

Telephone: (608) 862 - 3240**Fax Number:** (608) 862 - 1539**E-mail Address:** villageclerk@vil.albany.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: JAMES R FRECHETTE**Title:** VILLAGE AUDITOR**Office Address:** JAMES R FRECHETTE, CPA

W339 S9511 HARVEST COURT

MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:** jrfdcpa@wi.rr.com

President, chairman, or head of utility commission/board or committee:

Name: JOSEPH COUSIN**Title:** VILLAGE BOARD PRESIDENT**Office Address:**

710 E STATE STREET

ALBANY, WI 53502

Telephone: (608) 862 - 3240**Fax Number:** (608) 862 - 1539**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JAMES R FRECHETTE**Title:** VILLAGE AUDITOR**Office Address:** JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149**Telephone:** (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:** jrfcpa@wi.rr.com**Date of most recent audit report:** 3/1/2006**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: MR JON RUNAAS**Title:** DEPARTMENT HEAD**Office Address:**206 N. WATER STREET
P.O. BOX 342
ALBANY, WI 53502**Telephone:** (608) 862 - 3240**Fax Number:** (608) 862 - 1539**E-mail Address:**

Name of utility commission/committee: Albany Village Board

Names of members of utility commission/committee:PEGGY BOECK, VILLAGE BOARD MEMBER
SUZANNE BRYANT, VILLAGE BOARD MEMBER
JOSEPH COUSIN, VILLAGE PRESIDENT
VIRGINIA DETRA, VILLAGE BOARD MEMBER
JAMES GRAVES, VILLAGE BOARD MEMBER
LARRY HANSON, VILLAGE BOARD MEMBER
WAYNE STEMPLER, VILLAGE BOARD MEMBER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	167,190	162,800	1
Operating Expenses:			
Operation and Maintenance Expense (401)	68,229	58,587	2
Depreciation Expense (403)	20,976	20,745	3
Amortization Expense (404)	0	0	4
Taxes (408)	23,126	20,934	5
Total Operating Expenses	112,331	100,266	
Net Operating Income	54,859	62,534	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	54,859	62,534	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,098	1,793	9
Miscellaneous Nonoperating Income (421)	700	0	10
Total Other Income	3,798	1,793	
Total Income	58,657	64,327	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(734)	(734)	11
Other Income Deductions (426)	897	889	12
Total Miscellaneous Income Deductions	163	155	
Income Before Interest Charges	58,494	64,172	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	5,467	5,852	13
Amortization of Debt Discount and Expense (428)	391	472	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	8,963	10,859	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	14,821	17,183	
Net Income	43,673	46,989	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	519,412	472,423	19
Balance Transferred from Income (433)	43,673	46,989	20
Miscellaneous Credits to Surplus (434)	50	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	563,135	519,412	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	167,190		167,190	1
Total (Acct. 400):	167,190	0	167,190	
Operation and Maintenance Expense (401):				
Derived	68,229		68,229	2
Total (Acct. 401):	68,229	0	68,229	
Depreciation Expense (403):				
Derived	20,976		20,976	3
Total (Acct. 403):	20,976	0	20,976	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	23,126		23,126	5
Total (Acct. 408):	23,126	0	23,126	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	54,859	0	54,859	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	3,098	0	3,098	10
Total (Acct. 419):	3,098	0	3,098	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		700	700	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	700	700
TOTAL OTHER INCOME:	3,098	700	3,798

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(734)		(734) 13
NONE	0	0	0 14
Total (Acct. 425):	(734)	0	(734)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		897	897 15
NONE	0	0	0 16
Total (Acct. 426):	0	897	897
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(734)	897	163

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	5,467		5,467 17
Total (Acct. 427):	5,467	0	5,467

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF DEBT DISCOUNT	391		391 18
Total (Acct. 428):	391	0	391

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 19
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	8,963		8,963 20
Total (Acct. 430):	8,963	0	8,963

Other Interest Expense (431):

Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	14,821	0	14,821
NET INCOME:	43,870	(197)	43,673
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	466,192	53,220	519,412 23
Total (Acct. 216):	466,192	53,220	519,412
Balance Transferred from Income (433):			
Derived	43,870	(197)	43,673 24
Total (Acct. 433):	43,870	(197)	43,673
Miscellaneous Credits to Surplus (434):			
2004 ADJUSTMENT	50	0	50 25
Total (Acct. 434):	50	0	50
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	510,112	53,023	563,135

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	167,190	0	0	0	167,190	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	167,190	0	0	0	167,190	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,298,877	1,298,834	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	300,484	278,375	2
Net Utility Plant	998,393	1,020,459	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,000	1,000	6
Special Funds (125)	27,476	26,806	7
Total Other Property and Investments	28,476	27,806	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	208		8
Temporary Cash Investments (132)	8,450	2,263	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	23,905	24,031	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	552	492	14
Materials and Supplies (150)	6,870	5,080	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	39,985	31,866	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	612	1,003	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	612	1,003	
Total Assets and Other Debits	1,067,466	1,081,134	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	190,951	190,951	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	563,135	519,412	23
Total Proprietary Capital	754,086	710,363	
LONG-TERM DEBT			
Bonds (221)	105,840	114,240	24
Advances from Municipality (223)	169,194	218,333	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	275,034	332,573	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	440	1,523	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	21,223	19,267	31
Interest Accrued (237)	2,462	2,981	32
Other Current and Accrued Liabilities (238)	1,006	478	33
Total Current and Accrued Liabilities	25,131	24,249	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	13,215	13,949	36
Total Deferred Credits	13,215	13,949	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,067,466	1,081,134	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,298,834	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,228,496	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	70,381	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,298,877	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	283,126	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	17,358	0	0	0	12
Total Accumulated Provision	300,484	0	0	0	
Net Utility Plant	998,393	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	261,914				261,914	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,976				20,976	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,036				1,036	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	22,012	0	0	0	22,012	16
Debits during year						17
Book cost of plant retired	800				800	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	800	0	0	0	800	25
Balance end of year (110.1)	283,126	0	0	0	283,126	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	16,461				16,461	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	897				897	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	897	0	0	0	897	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	17,358	0	0	0	17,358	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,870	5,080	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	6,870	5,080	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 G.O. NOTES	391	428	612	1
Total			612	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	190,951	1
Changes during year (explain):		2
Balance end of year	190,951	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1974 Mortgage Revenue Bonds	06/08/1974	06/01/2014	5.00%	105,840	1
Total Bonds (Account 221):				105,840	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND LOAN	08/09/2000	03/15/2010	5.25%	24,194	1
General Obligation Note-1998	11/01/1998	11/01/2008	4.15%	145,000	2
Total for Account 223				169,194	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	19,267	1
Accruals:		
Charged water department expense	23,126	2
Charged electric department expense		3
Charged sewer department expense	338	4
Other (explain):		
NONE		5
Total Accruals and other credits	23,464	
Taxes paid during year:		
County, state and local taxes	19,267	6
Social Security taxes	2,099	7
PSC Remainder Assessment	142	8
Other (explain):		
NONE		9
Total payments and other debits	21,508	
Balance end of year	21,223	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
1974 BONDS	476	5,467	5,502	441	2
Subtotal	476	5,467	5,502	441	
Advances from Municipality (223)					
STATE TRUST FUND LOAN - 2000	1,178	1,315	1,487	1,006	3
General Obligation Note-1998b	1,327	7,648	7,960	1,015	4
Subtotal	2,505	8,963	9,447	2,021	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	2,981	14,430	14,949	2,462	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	1,000	2
Total (Acct. 124):	1,000	
Special Funds (125):		
BOND RESERVE FUND	27,476	3
Total (Acct. 125):	27,476	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	23,905	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	23,905	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
2005 DELINQUENT USERS ON TAX ROLL	552	12
Total (Acct. 145):	552	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	13,215	17
NONE		18
Total (Acct. 253):	13,215	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	1,228,824	0	0	0	1,228,824	1
Materials and Supplies	5,975	0	0	0	5,975	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	272,520	0	0	0	272,520	4
Customer Advances for Construction					0	5
Regulatory Liability	13,582	0	0	0	13,582	6
					0	7
Average Net Rate Base	948,697	0	0	0	948,697	
Net Operating Income	54,859	0	0	0	54,859	8
Net Operating Income as a percent of						
Average Net Rate Base	5.78%	N/A	N/A	N/A	5.78%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.9	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	13,949	0	0	0	13,949	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	734	0	0	0	734	3
Other (specify):					0	4
Balance End of Year	13,215	0	0	0	13,215	

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	165,143	160,741	1
Total Sales of Water	165,143	160,741	
Other Operating Revenues			
Forfeited Discounts (470)	822	800	2
Other Water Revenues (474)	1,225	1,259	3
Total Other Operating Revenues	2,047	2,059	
Total Operating Revenues	167,190	162,800	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	35,903	26,032	4
General Operating Expenses (680-690)	32,326	32,555	5
Total Operation and Maintenance Expenses	68,229	58,587	
Other Operating Expenses			
Depreciation Expense (403)	20,976	20,745	6
Amortization Expense (404)		0	7
Taxes (408)	23,126	20,934	8
Total Other Operating Expenses	44,102	41,679	
Total Operating Expenses	112,331	100,266	
NET OPERATING INCOME	54,859	62,534	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	162	645	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	162	645	
Metered Sales to General Customers (461)				
Residential	387	17,521	78,267	4
Commercial	46	4,542	15,263	5
Industrial	3	330	1,025	6
Total Metered Sales to General Customers (461)	436	22,393	94,555	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		67,210	8
Other Sales to Public Authorities (464)	14	359	2,733	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	454	22,914	165,143	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	67,210	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	67,210	
Forfeited Discounts (470):		
Customer late payment charges	822	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	822	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,200	7
Other (specify): RECONNECTION CHARGES	25	8
Total Other Water Revenues (474)	1,225	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	15,921	12,527	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	3,235	2,862	3
Chemicals (630)	2,924	2,268	4
Supplies and Expenses (640)	5,683	3,137	5
Repairs of Water Plant (650)	3,922	2,293	6
Transportation Expenses (660)	4,218	2,945	7
Total Plant Operation and Maintenance Expenses	35,903	26,032	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	13,167	11,860	8
Office Supplies and Expenses (681)	2,366	2,024	9
Outside Services Employed (682)	1,840	2,350	10
Insurance Expense (684)	1,600	1,725	11
Employees Pensions and Benefits (686)	13,308	12,780	12
Regulatory Commission Expenses (688)		85	13
Miscellaneous General Expenses (689)	45	1,731	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	32,326	32,555	
Total Operation and Maintenance Expenses	68,229	58,587	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		21,223	19,267	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		338	322	2
Net property tax equivalent		20,885	18,945	
Social Security		2,099	1,805	3
PSC Remainder Assessment		142	184	4
Other (specify): NONE			0	5
Total tax expense		23,126	20,934	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223564				3
County tax rate	mills		5.406174				4
Local tax rate	mills		7.107477				5
School tax rate	mills		11.317663				6
Voc. school tax rate	mills		2.051913				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.106791				10
Less: state credit	mills		1.374116				11
Net tax rate	mills		24.732675				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.107477				14
Combined School Tax Rate	mills		13.369576				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.477053				17
Total Tax Rate	mills		26.106791				18
Ratio of Local and School Tax to Total	dec.		0.784357				19
Total tax net of state credit	mills		24.732675				20
Net Local and School Tax Rate	mills		19.399255				21
Utility Plant, Jan. 1	\$	1,298,834	1,298,834				22
Materials & Supplies	\$	5,080	5,080				23
Subtotal	\$	1,303,914	1,303,914				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,303,914	1,303,914				26
Assessment Ratio	dec.		0.839040				27
Assessed Value	\$	1,094,036	1,094,036				28
Net Local & School Rate	mills		19.399255				29
Tax Equiv. Computed for Current Year	\$	21,223	21,223				30
Tax Equivalent per 1994 PSC Report	\$	15,972					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	21,223					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	50		4
Structures and Improvements (311)	300		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	22,246		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	22,596	0	
PUMPING PLANT			
Land and Land Rights (320)	50		12
Structures and Improvements (321)	9,742		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	1,866		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	30,985		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	197		20
Total Pumping Plant	42,840	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,462		23
Total Water Treatment Plant	5,462	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			50	4
Structures and Improvements (311)			300	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			22,246	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	22,596	
PUMPING PLANT				
Land and Land Rights (320)			50	12
Structures and Improvements (321)			9,742	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			1,866	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			30,985	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			197	20
Total Pumping Plant	0	0	42,840	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,462	23
Total Water Treatment Plant	0	0	5,462	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	400		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	343,752		26
Transmission and Distribution Mains (343)	618,953		27
Fire Mains (344)	0		28
Services (345)	85,286		29
Meters (346)	41,517	143	30
Hydrants (348)	58,407		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,148,315	143	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,504		35
Computer Equipment (372.1)	2,544		36
Transportation Equipment (373)	910		37
Other General Equipment (379)	4,982		38
Other Tangible Property (390)	0		39
Total General Plant	9,940	0	
Total utility plant in service directly assignable	1,229,153	143	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,229,153	143	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			400	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			343,752	26
Transmission and Distribution Mains (343)			618,953	27
Fire Mains (344)			0	28
Services (345)			85,286	29
Meters (346)	800		40,860	30
Hydrants (348)			58,407	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	800	0	1,147,658	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,504	35
Computer Equipment (372.1)			2,544	36
Transportation Equipment (373)			910	37
Other General Equipment (379)			4,982	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	9,940	
Total utility plant in service directly assignable	800	0	1,228,496	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	800	0	1,228,496	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	55,873		27
Fire Mains (344)	0		28
Services (345)	8,039	700	29
Meters (346)	0		30
Hydrants (348)	5,769		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	69,681	700	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	69,681	700	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	69,681	700	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			55,873 27
Fire Mains (344)			0 28
Services (345)			8,739 29
Meters (346)			0 30
Hydrants (348)			5,769 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	70,381
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	70,381
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	70,381

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,020	2,020	1
February			1,720	1,720	2
March			1,800	1,800	3
April			2,060	2,060	4
May			2,030	2,030	5
June			2,260	2,260	6
July			2,290	2,290	7
August			2,210	2,210	8
September			2,000	2,000	9
October			2,080	2,080	10
November			1,790	1,790	11
December			1,870	1,870	12
Total annual pumpage	0	0	24,130	24,130	
Less: Water sold				22,914	13
Volume pumped but not sold				1,216	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				423	16
Volume related to equipment/system malfunction				416	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				839	19
Volume pumped but unaccounted for				377	20
Percent of water lost				2%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				160	24
Date of maximum: 1/18/2005					25
Cause of maximum:					26
Watermain break at 705 7th street					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				20	27
Date of minimum: 1/14/2005					28
Total KWH used for pumping for the year				40,641	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
106 S. WATER STREET	BF 892	345	8	273,600	Yes	1
TAYLOR & VINE STREET	BF 893	376	15	633,600	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	WELL#1	WELL #2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS MORSE	LAYNE NW		5
Year Installed	1999	1974		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	190	440		8
Pump Motor or Standby Engine Mfr	ONAN GENERATOR	NONE		9
Year Installed	2000	1974		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	20	40		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	4
			5
Year constructed	1974	1998	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	162	162	10
			11
Total capacity in gallons (actual)	120,000	150,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6340	0.6340	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	2,656	0	0	0	2,656	1
M	D	6.000	28,883	0	0	0	28,883	2
M	D	8.000	12,875	0	0	0	12,875	3
M	D	12.000	524	0	0	0	524	4
Total Within Municipality			44,938	0	0	0	44,938	
Total Utility			44,938	0	0	0	44,938	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	386	1	0	0	387	10	1
M	1.000	14	0	0	0	14		2
M	1.500	3	0	0	0	3		3
M	2.000	2	0	0	0	2		4
M	4.000	3	0	0	0	3		5
Total Utility		408	1	0	0	409	10	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	468	0	16	22	474	15	1
1.000	5	1	0	0	6	0	2
1.500	5	0	0	0	5	0	3
2.000	2	0	0	0	2	1	4
3.000	2	0	0	0	2	1	5
Total:	482	1	16	22	489	17	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	385	38	3	14	0	34	474	1
1.000	1	4	0	0	0	1	6	2
1.500	0	3	0	0	0	2	5	3
2.000	0	1	0	0	0	1	2	4
3.000	0	1	0	1	0	0	2	5
Total:	386	47	3	15	0	38	489	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	82			(1)	81	2
Total Fire Hydrants	82	0	0	(1)	81	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	81
Number of distribution system valves end of year:	115
Number of distribution valves operated during year:	115

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

a/c 640 Supplies and Expenses.

There were no large items purchased in 2005 as compared to 2004. Total of \$5683 was in line with 2003 total of \$5064.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

One service was added in 2005. This was for Carstensen. The customer paid directly to install the service and was recorded at estimated cost of \$700.

Meters (Page W-19)

Explain all reported adjustments.

The number of meters was adjusted to actual inventory and meters installed.

Explain program for replacing or testing meters 1" or smaller.

Meters are tested and/or replaced every 10 years. Meters tested in any year may be less than the required percentage, but all are done in the required number of years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes, both were tested in 2005.

Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

The number of hydrants was adjusted to the actual number of hydrants in the system.
